

EXHIBIT 1

IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 323: EXHIBIT 1 – LATE-FILED CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
1	DOW CORNING CORPORATION ATTN: ANGELA COLE 2200 W. SALZBURG ROAD MAIL # C01232 MIDLAND, MI 48686-0994	08-13888 (JMP)	Lehman Brothers Special Financing Inc.	10/22/2009	43840	\$3,612,935.35	Late-Filed Claim
2	DOW CORNING CORPORATION ATTN: ANGELA COLE 2200 W SALZBURG RD., MAIL # C01232 AUBURN, MI 48611	08-13555 (JMP)	Lehman Brothers Holdings Inc.	10/22/2009	43964	\$3,612,935.35*	Late-Filed Claim
TOTAL						\$7,225,870.70	

* - Indicates claim contains unliquidated and/or undetermined amounts